THE INDIAN STAMP ACT, 1899 (II OF 1899). †

G. N., R. D., No. 2148, dated 17th July 1920. **s. 2**

In exercise of the powers conferred by caluse (*b*) of sub-section (*9*) of section 2 of the Indian Stamp Act, 1899 (II of 1899), the Governor in Council is pleased to appoint the Assistant Superintendent of Stamps, Bombay, to be a Collector for the purposes of Chapters II, III, IV, V and VIII of the said Act within the limits of the Town and Island of Bombay.

G. N., R. D., No. 7589-E., dated 20th April 1923 (B. G., Pt. I, p. 916). **s. 2**

In exercise of the powers conferred by clause (*b*) of sub-section (*9*) of section 2 of the Indian Stamp Act, 1899 (II of 1899), the Governor in Council is pleased to appoint the Prant Officers to be Collectors for the purposes of Chapter V of the said Act within the limits of their respective jurisdiction.

G. N., R. D., No. 7589, dated 27th August 1923 (B. G., Pt. I, p. 1918). **s. 5**

In exercise of the powers conferred by clause (*b*) of sub-section (*9*) of section 2 of the Indian Stamp Act, 1899 (II of 1899), the Governor in Council is pleased to appoint Huzur Deputy Collectors to be Collectors for the purposes of Chapter V of the said Act within the limits of the Headquarters towns of their respective districts.

G. N., R. D., No. 8557/28(d), dated 14th April 1932 (B. G., Pt. I, p. 905). **s. 2**

In exercise of the powers conferred by clause (*b*) of sub-section (*9*) of section 2 of the Indian Stamp Act, 1899 (II of 1899), the Governor in Council is pleased to appoint Huzur Mamlatdars and Huzur Mukhtiarkars, to be Collectors for the purpose of Chapter V of the said Act within the limits of the Head-quarters towns of their respective districts.

G. N., R. D., No. 8557/28 (a), dated 11th April 1935 (B. G., Pt. I, p. 703). **s. 2**

In exercise of the powers conferred by sub-clause (*b*) of clause (*9*) of section 2 of the Indian Stamp Act, 1899 (II of 1899), in its application to the Bombay Presidency, the Governor in Council is pleased to appoint Mamlatdars and Mahalkaris in the Bombay Presidency to be Collectors for the purposes of Chapter V of the said Act, for sanctioning refund or exchange up to fifty rupees (Rs. 50) within the limits of their respective jurisdiction.

† For entrustment of function of the Central Government in relation to the appointment of the Chief Controlling Revenue Authority for purposes of the Act as also the functions under clause (*9*) of section 2 and sections 10, 16, 18, 33, 37, 49, 74, 75 and 76-A of the Act see G. of I., F. D. (Central Revenues), Notns. No. Stamps 8, 13th Nov. 1937 and No. Stamps 9, 13th November 1937, respectively, under section 124 (*1*) of the Government of India Act, 1935.

2 **G. N., R. D., No. 4679/39, dated 30th April 1941.**

Government is pleased to authorise (1) the Huzur Mamlatdars and (2) the Mamlatdars and Mahalkaris to exercise the powers to grant relief under the provisions of Chapter V of the Indian Stamp Act, 1899, conferred on them in virtue of Government Notifications in the Revenue Department, Nos. 8557/23(*d*), dated the 14th April 1932 and 8557/28(*a*), dated the 11th April 1935, respectively, when an application for such relief is made within a period of two years, notwithstanding that the period prescribed in the Act for making such application is less than two years.

a) **G. N., R. D., No. 6576/24, dated 1st April 1938 (B. G., Pt. IV-A, p. 408).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty chargeable under the said Act on Deeds evidencing transfer of debentures floated by the Bombay Provincial Co-operative Land Mortgage Bank, Ltd., Bombay.

a) **G. N., R. D., No. 4298/33, dated 8th January 1941 (B. G., Pt. IV-A, p. 5).**

Amended by G. N., R. D., No. 4248/33, dated 1st June 1948.

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of the notification of the Government of India in the Finance Department (Central Revenues), No. 6, dated 12th September 1931, in so far as it applies to the State of Bombay, and all previous notifications issued from time to time under the said clause of the said section, the Government of Bombay is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under numbers 7, 18, 33, 44, 46, 52 and 64 and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described :—

A. LAND REVENUE.

General.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a Zamindar or a tenant, and whether self-cultivating or not :

Provided that no fine or premium is paid in consideration of the lease.

2. Agreement of the kind described in the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 43.

3. Instruments executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default in such repayment of any land, or interest in land, on the security of which any such loan is made to his tenant.

4. Agreement respecting the occupancy of land, whether surveyed or not, and the payment of the land revenue therefor, executed under the Bombay Land Revenue Code, 1879 (Bom. V of 1879), or any rules made under that Act.

5. Lease granted under rule 56 of the Rules published by the Government of Bombay under the Bombay Land Revenue Code, 1879 (Bom. V of 1879).

6. Lease granted by the Government under rules made under section 32 of the Indian Forest Act, 1927 (XVI of 1927), or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the district of Ahmednagar in the State of Bombay, namely :—Ambit, Ghatbhar, Kumshed, Lohali, Kotul, Pachnai, Panjare, Samrad, Shinganwadi and Uddavane.

7. Agreement or memorandum of an agreement, whereby the owner or occupier of land in a village in the State of Bombay agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished—Duty reduced to four annas.

8. Instrument executed by an Inamdar in the State of Bombay whereby he undertakes to suspend or remit rent due from a tenant or tenants in consideration of a suspension or remission granted by the Government in respect of his own judi or quit rent.

9. Instrument executed by a landlord in the State of Bombay whereby he agrees to remit rent due from a tenant in consideration of a remission granted by the Government in respect of his own rent.

B. OPIUM EXCISE AND HEMP DRUGS.

10. Bond when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government.

11. Agreement or memorandum of agreement made by a raiyat or by middleman (lambardar or khattadar) for the cultivation of the poppy for the Government.

12. Power of attorney executed in favour of a lambardar or khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

13. Instrument of the nature of a mortgage deed when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government.

C. FOREST DEPARTMENT.

14. Agreement or security bond required to be executed, under the rules to regulate the training and appointments in the Subordinate Forest Service, by a student and his surety previous to his entry into a Forest School or College in India except Part B States.

15. Instrument in the nature of a conveyance by the Government of standing trees or any other forest produce in a forest vesting in the Government; and also the following instruments :—

(*i*) Agreement for the felling, conversion, collection and transport of forest produce.

(*ii*) Agreement for the felling, collection, removal and purchase of timber, fire-wood, etc.;

(*iii*) Agreement for the collection, removal and purchase of minor forest produce ;
(*iv*) Agreement for the cutting, removal and purchase of grass ;
(*v*) Agreement for the cutting, collection, pressing and storage of grass ;
(*vi*) Agreement for the grazing of cattle ;
(*vii*) Agreement for the manufacture and purchase of minor forest produce ;
(*viii*) Agreement for the purchase and re-sale to the public of fire-wood ;
(*ix*) Agreement for the lease of forest land ;
(*x*) Agreement for the construction of road and buildings ;
(*xi*) Agreement for the supply of clothing articles for forest subordinates ;
(*xii*) Agreement for leasing private buildings and land for Government Officers, depots, residences of Government servants and other purposes, of a like nature.

D. SCHOLARSHIPS, STIPENDS, ETC.

16. Agreement, bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government.

17. Security bond taken under the authority of Government from a military medical student of the Assistant Surgeon or Sub-Assistant Surgeon Branch of the Indian Medical Department or from the surety of any such student.

E. EDUCATIONAL INSTITUTIONS.

18. Trust Deed other than that referred to in item 18A entered into in compliance with the rules for the time being in force in the State of Bombay regulating grants-in-aid made by the Government for building purposes to schools and colleges in the State. Duty reduced to the amount payable in respect of a bond for like amount or value or to Rupees 15 whichever shall be less.

18A. Trust Deed entered into in compliance with the rules for the time being in force in the State of Bombay regulating grants-in-aid made by Government for building purposes for the Backward Class Hostels in the State.

F. MEDICAL DEPARTMENT.

19. Agreement executed by an in-door patient at a Government hospital in the State of Bombay or his friend or relative for the payment of hospital fees and other hospital charges for the treatment of such a patient.

G. POST AND TELEGRAPHS DEPARTMENTS.

20. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

H. RAILWAYS AND INLAND STEAMER COMPANIES.

21. Agreement made with a railway company or Administration or an Inland Steamer Company for the conveyance of goods.

22. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or Company from any claim for damages in case of accident or injury.

23. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (when the railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half parcel rate or at goods rate, namely: fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles.

24. Agreement made with a Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (*1*), and is in a form approved by the Central Government under sub-section (*2*) of that section.

J. GOVERNMENT OFFICERS AND CONTRACTORS.

25. Agreement paper passed by a contractor of the Supply and Transport Corps where his security deposit is transferred to a Post Office Savings Bank.

26. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with a Supply and Transport Officer by a contractor.

27. Agreement or declaration by which a tender made to a Supply and Transport Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government securities or in cash.

28. Instrument in the nature of a memorandum, agreement or security bond furnished to or made, or entered into by a contractor for the execution of any work entrusted to him by, or for the due performance of any contract with—

(*a*) the Ordnance Department, or

(*b*) the Army Clothing Department, or

(*c*) the Military Farms Department, or

(*d*) the Opium Department, or

(*e*) the Forest Department, or

(*f*) the State Railway Department, or

(*g*) the Public Works Department, or any other administrative Department empowered to execute public works.

29. Instrument furnished to or made or entered into with any of the Departments mentioned in item 28 by a contractor under which the due performance of any contract is secured by the deposit of money or of *Government* or other securities; and instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department.

30. Mortgage deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

31. Instrument of reconveyance of mortgaged property executed on behalf of Government in favour of any person who is or has been in the Civil or Military employ of the Government or the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

32. Instrument of reconveyance executed on behalf of Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof.

33. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India for regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force. Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rupees 5 whichever shall be less.

34. Mortgage deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle or a typewriter.

35. Agreement executed by an officer of Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both.

36. Authority in writing executed under rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (Act V of 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend in his stead in a Civil Court.

K. OTHER DOCUMENTS.

37. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a *Government security* to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or any renewed security issued in lieu thereof.

38. Power-of-attorney furnished to a relative, servant or dependent under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 68.

39. Copy of an instrument which a Village Registrar, has to deliver to a party under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 58.

40. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.

41. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by Government.

42. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in the State of Bombay.

43. Deed evidencing transfer of any debenture floated by the Central Land Mortgage Bank, Madras, or the Central Provinces and Berar Provincial Co-operative Bank, Limited, Nagpur.

44. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person or more persons than one as co-owners, and whether in one or more blocks and situated in the State of Bombay which is being prepared for the production of, or actually produces, tea, coffee, rubber, pepper, cardamom or cinchona, where the advance given under agreement does not exceed fifty rupees—Duty reduced to one anna.

45. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of section 41 of the Indian Companies Act, 1913 (VII of 1913), which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.

46. Attested instrument evidencing an agreement relating to the hypothecation of tangible moveable property except claims such as claims on Life Insurance Policies, Goodwill, Outstandings, Debts, Claims for arrears of rent, Benefit of executory contract and share in partnership, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt—Duty reduced to the amount chargeable on a bill of exchange under Article No. 13 (*b*) of Schedule I to the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument ; and to half that amount, if such loan or debt is repayble not more than three months from the date of the instrument.

47. Unattested instrument evidencing an agreement relating to the hypothecation of tangible moveable property except claims such as claims on Life Insurance Policies, Goodwill, Outstandings, Debts, Claims for arrears of rent, Benefit of executory contract and Share in partnership where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt.

48. Instrument of transfer of *Government Stock* registered in the Book debt account.

49. Instrument of release referred to in section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923).

50. Decision or award of the arbitrators in any dispute in which a Co-operative Society in the State of Bombay is a party.

51. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923).

52. Mortgage deed being collateral or auxiliary or additional security or being by way of further assurance.—Duty reduced to Rupees 20 provided that the duty paid on the principal or primary security exceeds the amount of Rs. 20.

53. Instrument cancelling a Will.

54. Renewal of any of the Foreshore Securities issued by the Trustees of the Port of Bombay under the provisions of section 30 of the Bombay Port Trust Act, 1879 (Bom. VI of 1879).

55. Indemnity Bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India No. 33 of 1935) by a non-entitled person undertaking passenger flight in accordance with clause (*iii*) of paragraph 7 thereof.

56. Mortgage deed securing the repayment of a loan advanced or to be advanced under the Bombay State-Aid to Small Industries Rules, 1935, to a cottage industrialist or owner of a small concern, the capital outlay of which does not exceed one thousand rupees.

57. Agreement or memorandum of an agreement relating to the hire of a bicycle for a period of less than a week.

58. Certificate of shares of the Reserve Bank of India, Nos. B-1 to B-27942, C-1 to C-23890, D-1 to D-23000, M-1 to M-14000 and R-1 to R-3157, dated the 26th March 1935.

59. Agreement executed by a tenant of the Development Department Chawls.

60. Transfers to Government of shares of the Reserve Bank of India under clause 11 of section 4 of the Reserve Bank of India Act, 1934 (II of 1934), duty remitted prospectively and retrospectively.

61. The stamp duty chargeable under Articles 23 and 62 of Schedule I to the Indian Stamp Act, 1899 (II of 1899) on instruments evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, is remitted in cases—

(*i*) where at least 90 per cent. of the issued share capital of the transferee company is in the beneficial ownership of the transferer company, or

(*ii*) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent. of the issued share capital of the other, or

(*iii*) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent. of the share capital is in the beneficial ownership of a common parent company :

Provided that in each case a certificate is obtained by the parties from the officer appointed in this behalf by the State Government that the conditions above prescribed are fulfilled.

Note.—The Government of Bombay is pleased to appoint the Registrar of Companies, Bombay, as the Officer empowered to issue the certificate that the conditions prescribed above are fulfilled.

62. Agreement executed by cultivators in connection with credit sales of seeds not exceeding Rs. 50 in value financed from the Personal Ledger Account of the Director of Agriculture.

63. Deeds evidencing transfer of Debentures floated by the Bombay Provincial Co-operative Land Mortgage Bank, Limited, Bombay.

64. Instrument executed in the areas mentioned in the Schedule hereto attached in respect of which the stamp duty with which it is chargeable under the stamp law for the time being in force in the said areas has been paid in accordance with the said law—Duty reduced to the amount of duty chargeable under Schedule I of the Stamp Act, 1899 (II of 1899), on a document of the like description executed in the State of Bombay minus the amount, if any, paid on such instrument in the said areas.

SCHEDULE.

AREAS.

1. The Baluchistan Tribal Areas, namely,—

(*a*) The Koulu Tahsil.
(*b*) The Loralai District.
(*c*) The Zhob District.
(*d*) Dalbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely,—

(*a*) The Quetta District.
(*b*) The Nasirabad Tahsil.
(*c*) The Bolan Nushki and Kachhi Railway District.
(*d*) The Nushki Tahsil in the Chagai District.

3. The District of Abu.

4. The Cantonments of Mhow and Neemuch; the Civil Lines of Nowgong; and the Indore Residency Area, in the Central India Agency.

5. The Baroda Cantonment.

6. The Railway lands within the limits of the Central India and Rajputana Agencies over which the Crown Representative exercises jurisdiction.

7. The areas in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station at Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in States within the political charge of—

(*a*) the Resident for Kolhapur and the Deccan States;
(*b*) the Resident for Baroda and the Gujarat States; and
(*c*) the Resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident of Punjab States, over which the Crown Representative exercises jurisdiction.

12. The Kolhapur Residency Area.

S. 9 (a) **G. N., R. D., No. 5383/33/5123, dated 2nd March 1942 (B. G., Pt. IV-C, p. 436).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under the said Act on bonds executed by persons borrowing money from the Government of Bombay or from the Distirct Livestock Funds or the Sir Sassoon David Trust Fund, for the purchase of stud bulls or cows.

S. 9 **G. N., R. D., No. 7731/39, dated 4th August 1942 (B. G., Pt. IV-A, p. 300).**

In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased—

(*a*) to direct that the amount of duties payable in the case of issues by the Tata Iron and Steel Company, Limited, Bombay, of the marketable securities specified in the Schedule hereto appended shall be consolidated into the sum of Rs. 1,25,887-8-0; and

(*b*) to remit the duty chargeable under the said Act, on further marketable securities issued in renewal of the said marketable securites, in the same terms whether by consolidation, sub-division or otherwise.

Schedule.

Bearer deposit certificates, transferable by delivery, of the total value of Rs. 83,92,500 to be issued on and after the 10th August 1942 in satisfaction of the additional dividends of Rs. 12 per Ordinary and Rs. 86 per Deferred share and of the following denominations, namely :—

Rs. 12, bearing serial Nos. OI-1 to OI-15000;

Rs. 60, bearing serial Nos. OV-1 to OV-67000; and

Rs. 86, bearing serial Nos. D-1 to D-48750.

S. 9 (a) **G.N., R. D., No. 7599, dated 3rd July 1942 (B. G., Pt. IV-A, p. 235).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), in its application to the Province of Bombay, the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under Article 57 in Schedule I to the said Act on security bonds executed by or on behalf of officers or servants of a society registered or deemed to be registered under the Bombay Co-operative Societies Act, 1925 (Bom. VII of 1925), in favour of the society.

G. N., R. D., No. 8391/39, dated 12th March 1943 (B. G., Pt. I, p. 555). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under the said Act on affidavits made before Magistrates in the State of Bombay by the parents or guardians of Scheduled Caste students in respect of the said students' change in name.

G. N., R. D., No. 7733/39, dated 15th July 1943 (B. G., Pt. I, p. 1742). S.9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899) the Government of Bombay is pleased to remit, in the whole of the State of Bombay, so much of the duty chargeable under Article 15 in Schedule I to the said Act, on a bond executed under the Tobacco (Excise Duty) Rules, 1943, as is in excess of ten rupees.

G. N., R. D., No. 4293/33, dated 7th October 1943 (B. G., Pt. I, p. 2304). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under Article 5 (*c*) in Schedule I to the said Act, on agreements executed under rule 58-B of the Bombay Primary Education Rules, 1924, by permanent teachers in the employ of Local Boards or Municipalities, on their admission to a training institution.

G. N., R. D., No. 4337/28, dated 11th November 1943 (B. G., Pt. I, p. 2571). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to reduce the duty chargeable under Article 5 (*c*) of Schedule I to the said Act on agreements in Form I.A.F. X—1904 executed in this State by parents or guardians of boys seeking admission to the King George's Royal Indian Military Schools at Jhelum, Jullunder and Ajmer, to eight annas.

G. N., R. D., No. 8393/39, dated 19th January 1944 (B. G., Pt. IV) S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to reduce in the whole of the State of Bombay the duty chargeable under Article 23 in Schedule I to the said Act on transfers on the stock certificates issued under Section 110DD of the City of Bombay Municipal Act, 1888, to 12 annas for every Rs. 100 or part thereof of the value of the stock certificates.

G. N., R. D., No. 142/48 (a), dated 7th February 1944. S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit in the whole of the State of Bombay the duty chargeable under the said Act, on the following instruments, namely :—

Agreements executed in the State of Bombay by the nominees of the employees of the Madras and Southern Mahratta Railway Company, Limited, stationed in areas notified by the said Company to be ' threatened areas ' undertaking

under the rules made by the said railway company for the payment of family allotments, to repay on demand to the said railway company the amount which may be found due to it on settlement of account relating to the employee concerned.

S. 9 (a) **G. N., R. D., No. 142/28, dated 7th February 1944.**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit in the whole of the State of Bombay the duty chargeable under the said Act on the following instruments, namely :.—

Agreements executed in the State of Bombay by the nominees of the Government servants employed under the Government of India, or other State Governments and stationed in areas declared or treated by the Government concerned to be 'threatened areas', undertaking to repay on demand to the Government concerned the amount which may be found due to the Government on settlement of account relating to the Government servant concerned.

S. 9 (a) **G. N., R. D., No. 142/28, dated 2nd June 1944 (B. G., Pt. IV-A, p. 85).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty chargeable under the said Act on agreements in the form specified in the Schedule hereto annexed executed by holders or cultivators of any agricultural land in the area comprising the Bombay Suburban District.

SCHEDULE.

To

THE CONTROLLER OF RATIONING,
Bombay.

In consideration of your having agreed at my request not to cause the quantity of stock of rice and paddy specified in the margin to be requisitioned under rule 75-A of the Defence of India Rules and to permit me to retain the said stock with me for my use and for the use of my dependants and servants more particularly described in the Schedule, hereto, holder/cultivator of Survey No. in the village in the Bombay Suburban District, hereby give you the following undertaking, namely :—

	Maunds.	Paylees.
Rice ..		
Paddy ..		

1. That I shall not, without your previous permission in writing, dispose of or utilise the said stock or any portion of it except for consumption by me or by any of my said dependants or servants who customarily obtain their supply of rice and paddy exclusively from me.

2. That if any of the said dependants and servants ceases at any time to obtain his supply of rice and paddy from me I shall forthwith report the fact to you and shall intimate to you the quantity of the said stock which I shall be willing to supply to the said dependants or servants without payment of price.

3. That I shall supply any of the said dependants and servants who have ceased to obtain their supply of rice and paddy from me such portion of the said stock as may be directed by you on such terms and conditions as you may impose in that behalf.

4. That I shall furnish such other information as you may require from time to time about the said stock held by me or any of the said dependants and servants.

Dated the 19 . (Signature).

Schedule.

Serial No.	Name.	Whether dependant or servant.	Whether member of the household or not.	Address.	Occupation.	Age.	If ration cardholder, the Serial No. and Code No. of foodgrains ration card.

G. N., R. D., No. 142/28, dated 22nd June 1944 (B. G., Pt. IV-A). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under the said Act, on certified copies of bills of entry or of shipping bills in all cases in which the Collector of Customs, Bombay, is satisfied that the original bills were destroyed in the explosions which took place in the City of Bombay on the 14th April 1944, or in the consequential fires.

G. N., R. D., No. 8262/39, dated 13th July 1944 (B. G., Pt. IV-A, p. 107). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, with effect from the 1st July 1944, in the whole of the State of Bombay, the duty chargeable under the said Act on the following documents made in connection with compensation for loss or injury suffered in the explosions which took place in the City of Bombay on the 14th April 1944, or in the consequential fires, namely :—

1. Documents executed in accordance with the form set out in the Third Schedule to the Bombay Explosion (Compensation) Ordinance, 1944.

2. Letters of subrogation executed by the insured in favour of the insurers in respect of claims under Marine and miscellaneous insurance policies.

3. Waiver or assignment of the subrogated rights executed by the insurers in favour of the Governor General in Council.

S. 9 (a) **G. N., R. D., No. 4298/33, dated 10th February 1945 (B. G., Pt. IV-A, p. 33).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of Government Notification in the Revenue Department No. 4298/33, dated the 6th June 1944, the Government of Bombay is pleased to remit with retrospective effect from the 8th January 1941, the duty chargeable under the said Act, in respect of instruments hypothecating policies of life assurances in favour of Government, under the provisions of the Rules specified in the Schedule hereto annexed.

Schedule.

Rule 20 of the Bombay General Provident Fund Rules (1936).

Rule 19 of the Contributory Provident Fund Rules (Bombay) (1934).

Rule 21 of the General Provident Fund (Superior Civil Services) Rules (1936).

Rule 13 of the Secretary of States Services General Provident Fund Rules (1943).

Rule 16 of the Indian Civil Service (Non-European Members) Provident Fund Rules (1930).

Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules (1943).

Rule 21 of the General Provident Fund (Central Services) Rules (1934).

Rule 19 of the Contributory Provident Fund Rules (Indian) (1931).

S. 9 (a) **G. N., R. D., No. 8832/39, dated 24th March 1945 (B. G., Pt. IV-A, p. 45).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit in the whole of the State of Bombay the duty chargeable under the said Act on bonds required to be executed by cultivators or holders of agricultural land to whom a subsidy or tagai loan is granted for the construction or improvement of wells or tanks in pursuance of the schemes for such construction and improvement sanctioned in Government Resolutions in the Revenue Department No. 8832/39, dated the 30th November 1943, and No. 10176/39, dated the 8th June 1944.

S. 9 (a) **G. N., R. D., No. 7733/39(a), dated 13th June 1945 (B. G., Pt. IV-A, p. 82).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of Government Notification in the Revenue Department No. 7733/39, dated 14th December 1944, the Government of Bombay is pleased to remit with effect from 28th February 1944 in the whole of the State of Bombay, so much of the duty chargeable under Article 15 in Schedule I to the said Act, on a bond executed under the Central Excise Rules, 1944, as is in excess of Rs. 10.

S. 9 (a) **G. N., R. D., No. 947/45, dated 3rd December 1945 (B. G., Pt. IV-A, p. 127).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under Article 48 in Schedule I to the said Act, on the power of attorney mentioned in the second proviso to section 67 of the Bombay Agricultural Debtors Relief Act, 1939 (Bom. XXVIII of 1939).

G. N., R. D., No. 4298/33, dated 4th March 1946 (B. G., Pt. IV-A, p. 41). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under Article 5 (*c*) in Schedule I to the said Act, on agreements executed under Rule 90-A of the Bombay Primary Education Rules, 1924, by the manager or managers of class A schools.

G. N., R. D., No. 1589/45, dated 12th June 1946 (B. G., Pt. IV-A, p. 79). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under Article 48 in Schedule I to the said Act, on powers of attorney executed by appellants as defined in the Pensions Appeal Tribunals Rules, 1945, in favour of persons appointed for the purpose of representing them at the hearing of appeals made under the said Rules to the Pensions Appeal Tribunals.

G. N., R. D., No. 2589/45, dated 27th August 1946 (B. G., Pt. IV-A, p. 103-B). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under the said Act, on instruments other than those falling within items 91 and 96 in List I in the Seventh Schedule to the Constitution of India executed by or on behalf of any village panchayat incorporated under the Bombay Village Panchayats Act, 1933.

G. N., R. D., No. 9984/39, dated 17th October 1946 (B. G., Pt. IV-A, p. 920). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under article 5 (*c*) in Schedule I to the said Act in respect of agreements executed by cultivators for supply of boring machines to take bores in their wells under the scheme sanctioned in Government Resolution, Reconstruction Department, No. 9984/39, dated the 4th March 1946.

G. N., R. D., No. S. 18/4, dated 21st February 1947. S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty chargeable under the said Act on receipts issued by an Air Transport Company for the fare for the conveyance of passengers or goods, or both, or given to such Company for the refund of an over-charge made in respect of such fare.

G. N., R. D., No. S. 18/4E, dated 5th April 1947 (B. G., Pt. IV-C, p. 180). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty chargeable under the said Act on certified copies of forms of Decision, Orders and statements of reasons of the Pensions Appeal Tribunals, India, constituted under Rules 6 and 7 of the Pensions Appeal Tribunals Rules, 1945.

S. 9 **G. N., R. D., No. 4314/45, dated 11th April 1947 (B. G., Pt. IV-A, p. 68).**

In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899), in its application to the Province of Bombay the Government of Bombay is pleased to direct that where separate clearance lists are maintained for Government securities and for other securities, the stamp duty under Article 20-A of Schedule I to the said Act, shall be levied on the total amount of the value of all the securities included in each such clearance list.

S. 9 (a) **G. N., R. D., No. 4298/33, dated 13th June 1947 (B. G., Pt. IV-A, p. 101).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under article 5 (*c*) in Schedule I to the said Act, on agreements required to be executed by cultivators for construction of tube wells in their lands under the Tube-Well Irrigation Scheme sanctioned in Government Letter, Reconstruction Department, No. 781-B, dated the 21st November 1946.

S. 9 (a) **G. N., R. D., No. 4298/33, dated 13th June 1947 (B. G., Pt. IV-A, p. 101).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under article 5 (*c*) in Schedule I to the said Act, on agreements required to be executed by cultivators who take subsidy from Government under the scheme for construction of wells and improvement of existing wells for irrigation purposes, sanctioned in Government Resolution, Reconstruction Department, No. 924, dated the 2nd December 1946.

S. 9 (a) **G. N., R. D., No. 4298/33, dated 8th December 1947 (B. G., Pt. IV-A, p. 217).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty chargeable under the said Act in respect of tenancy agreements executed by tenants of military hutments in the State of Bombay.

S. 9 (a) **G. N., R. D., No. 4298/33, dated 1st April 1948 (B. G., Pt. IV-A, p. 146).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under Article 5 (*bb*) in Schedule I to the said Act on an agreement or a memorandum of an agreement relating to the purchase or sale of cotton, an entry relating to which is required to be made in a clearance list described in Article 20-B in Schedule I to the said Act.

S. 9 (a) **G. N., R. D., No. 6719/45, dated 24th May 1948 (B. G., Pt. IV-A, p. 225).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duty chargeable under Article 34, read with Article 57 in Schedule I to the said Act, on a subsidiary bond executed by a Government servant in pursuance of Note 3 to sub-rule (7) of rule 296 of the Financial Rules (Financial Publication No. 1).

G. N., R. D., No. 1589/45, dated 21st January 1949 (B. G., Pt. IV-A, p. 142). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the duty chargeable under the said Act in the whole of the State of Bombay in respect of indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan, shall be remitted.

G. N., R. D., No. 1589/45, dated 28th March 1949 (B. G., Pt. IV-A, p. 364). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit from the 1st June 1948, in the whole of the State of Bombay, the duties chargeable under the said Act in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division), Notification No. 1-No. F. 20 (1)-Stamps/49, dated the 29th January 1949, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

G. N., R. D., No. 1589/45 (a), dated 21st January 1949 (B. G., Pt. IV-A, p. 142). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), read with paragraph 3 of the Indian States (Application of Laws) Order, 1948, the Government of Bombay is pleased to direct that the duty chargeable under the said Act in the areas of each of the Indian States specified in the Schedule annexed hereto in respect of indemnity bonds executed in connection with the receipt of pensions by persons who have migrated from Pakistan shall be remitted.

Schedule.

Akalkot	Balasinor	Bhaderwa
Aundh	Chhota-Udepur	Mohanpur
Bhor	Lunawda	Malpur
Jamkhandi	Rajpipla (including	Mansa
Jath	Segbara)	Wao
Kurundwad (Senior)	Baria	Khadal
Kurundwad (Junior)	Bansda	Ghodasar
Miraj (Senior)	Sant	Vasna
Miraj (Junior)	Cambay	Katosan
Mudhol	Idar	Sudasna
Phaltan	Jawhar	Valasna
Ramdurg	Vijaynagar	Ranasan
Sangli	Sachin	Varsoda
Savanur	Radhanpur	Ambaliara
Sawantwadi	Palanpur	Punadra
Wadi Jagir	Jambughoda	Ilol
Janjira	Surgana	Sanjeli
Dharampur	Tharad	

S. 9 (a) **G. N., R. D., No. 7592/45, dated 23rd May 1949 (B. G., Pt. IV-A, p. 422).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the duty chargeable under the said Act in the whole of the State of Bombay in respect of the mortgage deeds executed in connection with the loans and advances granted to persons in pursuance of Government Resolution in the R. D., No. 7592/45, dated the 27th March 1948, shall be remitted.

S. 9 (a) **G. N., R. D., No. 7592/45(a), dated 23rd May 1949 (B. G., Pt. IV-A, p. 422).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), read with paragraph 3 of the Indian States (Application of Laws) Order, 1948, the Government of Bombay is pleased to direct that the duty chargeable under the said Act in the areas of each of the Indian States specified in the Schedule annexed hereto, in respect of mortgage deeds executed in connection with the loans and advances granted to persons in pursuance of Government Resolution in the Revenue Department, No. 7592/45, dated the 27th March 1948, shall be remitted :—

Schedule.

Akalkot.	Balasinor.	Bhaderwa.
Aundh.	Chhota-Udepur.	Mohanpur.
Bhor.	Lunawda.	Malpur.
Jamkhandi.	Rajpipla (including Segbara).	Mansa.
Jath.		Wao.
Kurundwad (Senior).	Baria.	Khadal.
Kurundwad (Junior).	Bansda.	Ghodasar.
Miraj (Senior).	Sant.	Vasna.
Miraj (Junior).	Cambay.	Katosan.
Mudhol.	Idar.	Sudasna.
Phaltan.	Jawhar.	Valasna.
Ramdurg.	Vijayanagar.	Ranasan.
Sangli.	Sachin.	Varsoda.
Savanur.	Radhanpur.	Ambaliara.
Sawantwadi.	Palanpur.	Punadra.
Wadi Jagir.	Jambughoda.	Ilol.
Janjira.	Surgana.	Sanjeli.
Dharampur.	Tharad.	

S. 9 (a) **G. N., R. D., No. 1589/45, dated 25th June 1949 (B. G., Pt. IV-A, p. 541).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, with retrospective effect from 6th December 1948, the duty chargeable under the said Act on bonds required to be executed by cultivators for the supply on credit by Government of manure or seed or both.

S. 9 (a) **G. N., R. D., No. 1589/45, dated 22nd July 1949 (B. G., Pt. IV-A, p. 602).**

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit with effect from the 15th January 1949, in the whole of the State of Bombay—

(*i*) the duties chargeable under the said Act, in respect of all instruments other than bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts, executed by the Bombay Housing Board established under the Bombay Housing Board Act, 1948 (Bom. LXIX of 1948); and

(*ii*) any other stamp duties chargeable to the said Board under the said Act and not falling within item 96 in List I in the Seventh Schedule to the Constitution of India.

G. N., R. D., No. 1589/45, dated 11th August 1949 (B. G., Pt. IV-A, p. 827). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, with effect from 11th December 1948, in the whole of the State of Bombay the duties chargeable under Article 23 in Schedule I to the said Act, on a deed of conveyance on sale of any immovable property to the United States Consulate-General at Bombay.

G. N., R. D., No. 1589/45, dated 30th August 1949 (B. G., Pt. IV-A, p. 853). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the duty chargeable under the said Act in respect of security bonds executed by the Government servants in the service of the Government of Bombay in connection with the advance granted to them in pursuance of Government Resolution in the Finance Department, No. 6950/33, dated the 18th March 1948, shall be remitted with effect on and from the 18th March 1948.

G. N., R. D., No. 1589/45 (a), dated 7th November 1949 (B. G., Pt. IV-A, p. 961). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), as continued in force by the States Merger (Governor's Provinces) Order, 1949, the Government of Bombay is pleased to remit with effect from 30th July 1949, in the areas of the former Baroda State which have been included in the State of Bombay, the duties chargeable under the said Act, in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division), Notification No. 1-No. F. 20 (1)-Stamps/49, dated the 29th January 1949, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948).

G. N., R. D., No. 1589/45, dated 7th November 1949 (B. G., Pt. IV-A, p. 961). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), as continued in force by the States Merger Governor's Provinces) Order, 1949, the Government of Bombay is pleased to remit with effect from 8th June 1949, in each of the areas of the former Indian States specified in the Schedule annexed hereto, which have now been included in the State of Bombay, the duties chargeable under the said Act, in respect of all instruments other than those specified in item (1) of the Government of India, Ministry of Finance (Revenue Division), Notificatior No. 1-No. F. 20 (1)-Stamps/49, dated the 29th January 1949, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (XII of 1948),

Schedule.

Akalkot	Balasinor	Bhaderwa
Aundh	Chhota-Udepur	Mohanpur
Bhor	Lunawada	Malpur
Jamkhandi	Rajpipla (including	Mansa
Jath	Segbara)	Wao
Kurundwad (Senior)	Baria	Khadal
Kurundwad (Junior)	Bansda	Ghodasar
Miraj (Senior)	Sant	Vasna
Miraj (Junior)	Cambay	Katosan
Mudhol	Idar	Sudasna
Phaltan	Jawhar	Valasna
Ramdurg	Vijaynagar	Ranasan
Sangli	Sachin	Varsoda
Savanur	Radhanpur	Ambaliara
Sawantwadi	Palanpur	Punadra
Wadi Jagir	Jambughoda	Ilol
Janjira	Surgana	Sanjeli
Dharampur	Tharad	Kolhapur.

S. 9 (1) (a) **G. N., R. D., No. 1589/45, dated 20th May 1950 (B. G., Pt. IV-A, p. 317).**

In exercise of the powers conferred by clause (*a*) of sub-section (*1*) of section 9 of the Indian Stamp Act, 1899 (II of 1899) the Government of Bombay is pleased to remit in the whole of the Bombay State the duty chargeable under the said Act, in respect of leases executed during the period from the 15th January 1949 to the 3rd February 1950 (both inclusive) by the tenants of premises constructed by the Bombay Housing Board established under the Bombay Housing Board Act, 1948 (Bombay LXIX of 1948).

S. 9 (1) (a) **G. N., R. D., No. 6282/49, dated 18th August 1950 (B. G., Pt. IV-A, p. 481).**

In exercise of the powers conferred by clause (*a*) of sub-section (*1*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty payable under the said Act in respect of the Trust Deed executed by His Highness the Maharaja Gaekwar of Baroda on 17th August 1950 in favour of the Trustees of the Trust known as " Sir Sayajirao Diamond Jubilee and Memorial Trust ".

S. 9 (1) (a) **G. N., R. D., No. 9034/49, dated 11th April 1951 (B. G., Pt. IV-A, p. 147).**

In exercise of the powers conferred by clause (*a*) of sub-section (*1*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duties chargeable under the said Act in respect of instruments which are conveyances, leases or any other kind of transfers of immoveable property by or in favour of the Government of the United Kingdom.

G. N., R. D., No. 225 51 (a), dated 1st November 1951 (B. G., Pt. IV-A, p. 531). S. 9 (1) (a)

In exercise of the powers conferred by clause (*a*) of sub-section (*1*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty chargeable under the said Act in respect of the instrument of sale executed on 30th July 1949 by the Chief Engineer, Baroda, on behalf of the former Baroda State Government in favour of Petlad Mahila Mandal, Petlad.

G. N., R. D., No. 1905 45 (a), dated 24th November 1951 (B. G., Pt. IV-A, p. 524). S. 9 (1) (a)

In exercise of the powers conferred by clause (*a*) of sub-section (*1*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit, in the whole of the State of Bombay, the duties chargeable, under Article 23 in Schedule I to the said Act, on the deed of conveyance on sale to be executed by the Government of India, in favour of Captain V. N. Misra, in connection with the sale of land measuring 2,750 square yards out of Survey No. 389 of Santa Cruz in the Bombay Suburban District.

G. N., R. D., No. 1589 45 (b), dated 28th November 1951 (B. G., Pt. IV-A, p. 532). S. 9 (a)

In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to remit the duty payable under the said Act in respect of the Trust Deed executed by the Sangli Municipality in pursuance of Government Resolution in the Political and Services Department, No. 2325/46, dated the 12th May 1950.

G. N., R. D., No. 5632/45 (a), dated 12th August 1948 (B. G., Pt. IV-A, p. 372). S. 9 (b)

In exercise of the powers conferred by clause (*b*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the amount of duties payable in the case of issues by the Surat Borough Municipality of the debentures specified in the Schedule hereto appended, shall be consolidated into the sum of Rs. 40,500 (Rupees forty thousand five hundred only).

Schedule.

Total No. of Debentures issued in respect of the loan of Rs. 27,00,000, for the stage work of the Surat Comprehensive Drainage Scheme.	Denomination.
	Rs.
465	100
367	500
1,970	1,000
58	5,000
1	10,000
8	25,000

S. 9 (b) **G. N., R. D., No. 5632/45, dated 12th August 1948 (B. G., Pt. IV-A, p. 372).**

In exercise of the powers conferred by clause (*b*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the amount of duties payable in the case of issues by the Surat Borough Municipality of the debentures specified in the Schedule hereto appended, shall be consolidated into the sum of Rs. 15,000 (Rupees fifteen thousand only).

Schedule.

Total No. of Debentures issued in respect of the loan of Rs. 10,00,000 for causing improvement to the Surat Water Supply Scheme.	Denomination.
	Rs.
445	100
111	500
175	1,000
5	5,000
28	25,000

S. 9 (b) **G. N., R. D., No. 1589/45, dated 15th September 1948 (B. G., Pt. IV-A, p. 388).**

In exercise of the powers conferred by clause (*b*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of Bombay is pleased to direct that the amount of duties payable in the case of issues by the Scindia Steam Navigation Company Limited, Bombay, of the marketable securities specified in the Schedule hereto appended shall be consolidated into the sum of Rs. 17,343-12-0 (Rupees seventeen thousand, three hundred forty-three and annas twelve only).

Schedule.

Share certificates bearing Nos.

$\frac{N}{3}$	1	to	55,000	of	25	shares each (both inclusive)
$\frac{N}{3}$	1	to	10,000	of	10	shares each (both inclusive)
$\frac{N}{3}$	1	to	7,500	of	5	shares each (both inclusive)
$\frac{N}{3}$	1	to	20,000	of	1	share each (both inclusive),

G. N., R. D., No. 4298/33, dated 29th June 1939 (B. G., Pt. IV-A, pp. 1109-1118). **Ss. 10, 18, 37, 49, 55 & 75, Bombay Stamp Rules, 1939.**

Amended by G. N., R. D., No. 4298/33, dated 22nd August 1939.
Amended by G. N., R. D., No. 4298/33, dated 28th November 1939.
Amended by G. N., R. D., No. 4298/33, dated 13th March 1940.
Amended by G. N., R. D., No. 4298/33(a), dated 8th January 1941.
Amended by G. N., R. D., No. 4298/33, dated 18th September 1942.
Amended by G. N., R. D., No. 142/28, dated 8th November 1944.
Amended by G. N., R. D., No. 4298/33, dated 20th November 1947.
Amended by G. N., R. D., No. 1913/39, dated 2nd January 1948.
Amended by G. N., R. D., No. 9110/49, dated 9th July 1951.
Amended by G. N., R. D., No. 9110/49, dated 22nd December 1951.

In exercise of the powers conferred by sections 10, 18, 37, 49, 55 and 75 of the Indian Stamp Act, 1899 (II of 1899), and of the functions of the Central Government entrusted to the Provincial Government under Government of India, Finance Department (Central Revenues)—Stamps, Notification No. 9, dated 13th November 1937, and in supersession of the Government of India, Finance Department (Central Revenues)—Stamps, Notification No. C. 63-Stamps/25, dated the 5th May 1925, the Government of Bombay is pleased to make the following rules, namely :—

CHAPTER I.

Preliminary.

1. *Short title.*—These rules may be called the Bombay Stamp Rules, 1939.

2. *Definitions.*—In these rules—

(*a*) " The Act " means the Indian Stamp Act, 1899 (II of 1899).

(*b*) " Section " means a section of the Act.

(*c*) " Schedule " means a schedule of the Act.

(*d*) " Superintendent of Stamps " means the Superintendent of Stamps, Bombay, and any other officer appointed by the State Government to perform the functions of the Superintendent of Stamps.

3. *Description of Stamps.*—(1) Except as otherwise provided by the Act or by these rules,—

(*i*) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by the State Government for the purposes of the Act, and

(*ii*) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely :—

(*a*) impressed stamps, and

(*b*) adhesive stamps.

CHAPTER II.

Of Impressed Stamps.

4. *Hundis.*—(1) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely :—

(*a*) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper, on which a stamp of the proper value bearing the word " hundi " has been engraved or embossed.

(*b*) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the State Government, to which a label has been affixed by the Superintendent of Stamps, and impressed by such officer in the manner prescribed by rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than 8⅝ inches long and 5⅛ inches wide and no plain paper shall be joined thereto.

(3) The provisions of sub-rule (1) of rule 7 shall apply in the case of hundis.

5. *Promissory notes and bills of exchange.*—A promissory note or bill-of-exchange shall, except as provided by section 11 or by rules 13 and 19, be written on paper on which a stamp of the proper value, with or without the word " hundi ", has been engraved or embossed.

6. *Other instruments.*—Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word " hundi ", has been engraved or embossed.

7. *Provision where single sheet of paper is insufficient.*—(1) Where two or more sheets of paper on which s amps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper sub-joined.

8. *One-anna and two-annas impressed stamps.*—(1) The duty on any instrument which is chargeable with a duty of one-anna under the Act or of two-annas under Articles 5, 19, 36, 37, 43, 49 and 52 of Schedule I, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

(2) Notwithstanding anything contained in this rule, so long as the Bombay Increase of Stamp Duties Act, 1943, is in force, the duty on any instrument which is chargeable with a duty of two annas under Articles 5, 19, 36 and 43 of Schedule I, as increased by a surcharge of one anna under the said Act, as subsequently amended by the Bombay Increase of Stamp Duties (Amendment) Act, 1944, may also be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

9. " *The proper officer* ".—The officers specified in Appendix I and any officer appointed in this behalf by the State Government are empowered to affix and impress labels, and each of them shall be deemed to be " the proper officer " for the purposes of the Act and of these rules.

10. *Affixing and impressing of labels by proper officer permissible in certain cases.*—Labels may be affixed and impressed by the proper officer in the case of any of the following instruments, namely :—

(*i*) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than two annas ; and

(*ii*) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English :

Provided that the State Government may direct that this rule shall apply subject to any conditions which it may prescribe, to any of the instruments specified in Appendix III, other than Bills of Exchange, when written in any oriental language.

11. *Mode of affixing and impressing labels.*—(1) The proper officer shall, upon any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets :

Provided that in the case of a clearance list chargeable with stamp duty under Article 20-A of Schedule I to the Act the proper officer may affix and impress the labels thereon at any time after its execution but not later than two months after it is submitted to the clearing house of stock exchange.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to Rs. 5 or upwards, write on the face of the label or labels his initials, and where the duty amounts to Rs. 20 or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

12. *Certain instruments to be stamped with impressed labels.*—(1) Instruments executed out of the State of Bombay and requiring to be stamped after their receipt in the State of Bombay (other than instruments which, under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under sub-section (*2*) of section 18, the Collector, unless, he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof ; and the proper officer shall stamp the instrument in the manner prescribed by rule 11, and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.

Of Adhesive Stamps.

13. *Use of adhesive stamps on certain instruments.*—The following instruments may be stamped with adhesive stamps, namely :—

(*a*) Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.

(*b*) Transfers of debentures of public companies and associations.

(*c*) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 24 of Schedule I.

(*d*) Instruments chargeable with duty under Articles 5 (*a*), (*aa*) and (*b*) and 43 of Schedule I.

(*e*) Instruments chargeable with stamp duty under Article 47 of Schedule I.

(*f*) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49 (*a*) (*ii*) and (*iii*) and 52 of Schedule I.

24. *Rewards.*—On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the State Government may fix in this behalf.

25. *Documents recording transactions for the purchase or sale of certain securities, etc. not to be destroyed for two years.*—Every person entering into any transaction for the purchase or sale of shares, scrips, stocks, bonds debentures. debenture stocks or any other marketable security of a like nature in or of any incorporate Company or other body corporate or for the purchase or sale of cotton. bullion, specie, oilseeds, artificial silk, yarn, edible oils or spices of any kind shall preserve any document, kachha souda book, contract book or any other book, paper, memo or slip recording such transaction for a period of two years from the date of such transaction. Any person committing a breach of this rule shall be punishable with fine not exceeding five hundred rupees.

APPENDIX I.

" Proper Officers " within the meaning of Rule 9.

(1) The Superintendent of Stamps, Bombay.
(2) The Assistant Superintendent of Stamps, Bombay.
(3) The Store-keeper and Office-Superintendent, General Stamp Office, Bombay.
(4) The Clearance Lists Head Clerk, General Stamp Office, Bombay.

APPENDIX II.

List of Instruments referred to in Rule 10 (i).

	No. of Article in Schedule I.
1. Administration-bond	2
2. Affidavits	4
3. Agreements printed in an oriental language	5 (*c*)
4. Appointments made in execution of a power	7
5. Articles of Association of a Company	10
6. Articles of Clerkship	11
7. Bills of Lading	14
8. Charter parties	20
9. Clearance list relating to the transactions for the purchase or sale of a Government security or a share, scrip, stock, bond debenture, debenture stock or other marketable security of a like nature in or of an incorporate company or other body corporate submitted to the clearing house of a stock exchange	20-A

Explanation.—For the purposes of this instrument a clearance list means a list of transactions relating to ready delivery contracts or contracts other than ready delivery contracts required to be submitted to the clearing house of a stock exchange in accordance with the rules of such stock exchange.

10. Declaration of Trust	64 (*a*)
11. Instruments evidencing an agreement relating to—	
(1) the deposit of title deeds or instruments constituting orbeing evidence of the title to any property whatever (other than a marketable security) or	
(2) the pawn or pledge or hypothecation of moveable property	6

	No. of Article in Schedule I.
12. Leases partly printed or lithographed in an Oriental language when the written matter does not exceed one-fourth of the printed matter	35
13. Memoranda of Association of Companies	39
14. Mortgages of crops	41
15. Notes of protest by Masters of Ships	44
16. Revocation of trust	64-B
17. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913) ..	59
18. Warrants for goods	65
19. Note or memorandum when the duty payable exceeds two annas	43 (*b*)
20. Transfers of the descriptions mentioned in Article 62, clauses (*a*) and (*b*) of Schedule I when the duty payable exceeds Rs. 10 ..	62 (*a*) and (*b*)

APPENDIX III.

List of Instruments referred to in Rule 10 (ii).

	No. of Article in Schedule I.
1. Agreements or memoranda of—Agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ..	5
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	
3. Awards	12
4. Bills of exchange payable otherwise than on demand and drawn in India except Part B States	13 (*b*) and (*c*)
5. Bonds	15, 16, 26, 34, 56 and 57.
6. Certificates of sale	18
7. Composition-deeds	22
8. Conveyances	23
9. Debentures	27
10. Instruments imposing a further charge on mortgaged property	32
11. Instruments of Apprenticeship	9
12. Instruments of Co-partnership	46-A
13. Instruments of dissolution of partnership	46-B
14. Inst uments of Exchange	31
15. Instruments of Gifts	33
16. Instruments of Partition..	45
17. Leases	35
18. Letters of License	38
19. Mortgage deeds	40
20. Powers of Attorney	48
21. Re-conveyances of mortgaged property	54
22. Releases	55
23. Settlements	58
24. Transfers of the description mentioned in Article 62, clauses (*c*), (*d*) and (*e*) of Schedule I	62 (*c*), (*d*) and (*e*).

rates mentioned in column 2 of the Schedule appended hereto as the rates of stamp-duties in respect of Agreement or Memorandum of an Agreement relating to the purchase or sale of oilseeds specified against it in column 1 thereof.

Schedule.

Oil-seeds. 1		Rates. 2
Groundnuts	..	Six annas for every unit of 100 khandis or 25 tons or part thereof.
Linseed	..	Five annas for every unit of 100 khandis or 25 tons or part thereof.
Castor-seed	..	Four annas for every unit of 100 khandis or 25 tons or part thereof.
Cotton-seed	..	

G. N., F. D., No. 9326-S.T. (iii), dated 19th June 1950 (B. G., Pt. IV-B, p. 1200B).

In exercise of the powers conferred by entry (*be*) in Article 5 in Schedule I to the Indian Stamp Act, 1899 (II of 1899), in its application to the State of Bombay read with clause (*c*) of sub-section (*5*) of section 15 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to specify in respect of Agreement or Memorandum of an Agreement relating to the purchase or sale of artificial silk yarn, edible oils or spices of any kind one anna as the rate of stamp duty for every Rs. 2,500 or part thereof of the value of artificial silk yarn, edible oils or spices of any kind.

G. N., F. D., No. 9326-S.T. (iv), dated 19th June 1950 (B. G., Pt. IV-B, p. 1200B).

In exercise of the powers conferred by entry (*ac*) in Article 43 in Schedule I to the Indian Stamp Act, 1899 (II of 1899), in its application to the State of Bombay read with clause (*c*) of sub-section (*5*) of section 15 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Government of Bombay is pleased to specify the rates mentioned in column 2 of the Schedule appended hereto as the rates of stamp-duties in respect of Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal, of oil seeds specified against it in column 1 thereof.

Schedule.

Oil-seeds. 1		Rates. 2
Groundnuts	..	Six annas for every unit of 100 khandis or 25 tons or part thereof.
Linseed	..	Five annas for every unit of 100 khandis or 25 tons or part thereof.
Castor-seed	..	Four annas for every unit of 100 khandis or 25 tons or part thereof.
Cotton-seed	..	

G. N., F. D., No. 9326-S.T. (v), dated 19th June 1950 (B. G., Pt. IV-B, p. 1200C).

In exercise of the powers conferred by entry (*ad*) in Article 43 in Schedule I to the Indian Stamp Act, 1899 (II of 1899), in its application to the State of Bombay read with clause (*c*) of sub-section (*5*) of section 15 of the Bombay Finance Act, 1932 (Bombay II of 1932), the Government of Bombay is pleased to specify in respect of Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of artificial silk yarn or edible oils or spices of any kind one anna as the rate of stamp duty for every Rs. 2,500 or part thereof of the value of artificial silk yarn, edible oils or spices of any kind.